IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.E.A. No.88 of 2005
Date of decision: August 08, 2006

Commissioner of Central Excise Commissionerate.

---Appellant

Vs.

M/s Surindra Steel Rollling Mills.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Anil Kumar Sharma, Advocate
for the appellant.

ORDER:

The Tribunal has reduced the penalty under Rule 96ZO(3) of the Central Excise Rules, 1944 for delay in deposit of duty due, to rupees one lac, having regard to the facts and circumstances of the case.

In our judgment delivered on 3.8.2006 in CEA No.77 of 2005 (***Commissioner, Central Excise Commissionerate, Ludhiana*** v. ***M/s K.C. Alloys & Steel Castings, Ludhiana***, we have held that penalty under the said provision is not the minimum but is at the discretion of the authorities. The discretion, having been exercised in a given fact situation, is not shown to be perverse.

No substantial question of law arises.

The appeal is dismissed.

(ADARSH KUMAR GOEL)
JUDGE

August 08, 2006
ashwani

(RAJESH BINDAL)
JUDGE